

Halsey Beshears, Secretary

Ron DeSantis, Governor

October 23, 2020
Board of Accountancy
Department of Business and Professional Regulations
<https://global.gotomeeting.com/join/374484701>
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Notice

Friday, October 23, 2020

The meeting was called to order at 9:01 a.m. Roll call of Attendees was called by Roger Scarborough, Director and reflected the following persons present:

Board Members		Staff	
David Dennis	Present	Roger Scarborough	Present
M.G. Fennema	Present	June Carroll	Present
Tracy Keegan	Present	Kevin Brown	Present
Mindy Rankin	Present		
Michelle Maingot	Present		
Steve Platau	Present		
David Skup	Present		
Jesus Socorro	Present		

Rachelle Munson, Senior Assistant Attorney General and Board Counsel; Brande Miller, Chief Attorney, Department of Business and Professional Regulation; Joseph Klein, Assistant General Counsel, Department of Business and Professional Regulation. Justin Thames, Julian Dozier, and Kristin Bivona of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Jo Langston.

1. Approve minutes

a. September 24, 2020

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to approve minutes as presented. Upon vote, the motion passed unanimously.

b. September 25, 2020

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to approve minutes as presented. Upon vote, the motion passed unanimously.

2. OGC Final Action

a. 2018-045038 Howell, Patrick Arien

Mr. Howell was present with Ms. Theresa Carli as counsel.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as its findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Rankin, seconded by Dr. Platau to reprimand the respondent, suspend the respondent's license for six months and place the respondent on probation for a period of one year after the end of the suspension. Upon vote, the motion passed unanimously.

b. 2018-032635 Smith, Frederick W

Mr. Smith was not present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Platau, seconded by Ms. Maingot to adopt the terms of the proposed Settlement Stipulation with an amendment for the fine to be raised \$2000. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

c. 2019-062368 Huggins, Andrew G

Mr. Huggins was not present.

Ms. Keegan and Mr. Dennis were recused.

Mr. Kline presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Dennis to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

d. 2019-062361 Lazenby, Clayton Frederick JR

Mr. Lazenby was not present.

Ms. Keegan and Mr. Dennis were recused.

Mr. Kline presented the case.

Motion was made by Ms. Maingot, seconded by Dr. Platau to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

e. 2019-017006 Rodriguez, Desiree

Ms. Rodriguez was not present.

Mr. Dennis was recused.

Mr. Kline presented the case.

Motion was made by Ms. Rankin, seconded by Dr. Platau to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

f. 2019-006955 Degirolamo, Marla Antoinette

Ms. Degirolamo was not present.

Mr. Dennis and Dr. Platau were recused.

Mr. Kline presented the case.

Motion was made by Ms. Keegan, seconded by Ms. Rankin to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

g. 2019-004294 Potter, Matthew

Mr. Potter was not present.

Ms. Keegan was recused.

Mr. Kline presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

h. 2018-052479 Freystaetter, Mischa

Mr. Freystaetter was not present.

Ms. Keegan was recused.

Mr. Klein presented the case

Motion was made by Dr. Platau, seconded by Ms. Maingot to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

i. 2019-003295 Freeman, Stacy Lynne

Ms. Freeman was not present, Mr. David Rankin was present as the respondent's counsel.

Mr. Dennis and Dr. Platau were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Maingot to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Dr. Fennema, seconded by Ms. Maingot to accept the recommended penalties with the amendment to extend the deadline of the payment of the fine and costs to one year from the date of the filing order. Upon vote, the motion passed with Mr. Socorro and Ms. Rankin voting no.

j. 2019-002192 Garcia, Ernesto

Mr. Garcia was present.

Mr. Dennis and Ms. Keegan were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Dr. Fennema, seconded by Ms. Maingot to accept the recommended penalties with an amendment to extend the deadline of the payment of the fine and costs to six months from the date of the filing order. Upon vote, the motion passed unanimously.

k. 2019-005487 Williams, Denise Merrell

Ms. Williams was not present.

Mr. Dennis and Ms. Rankin were recused.

Mr. Klein presented the case.

Motion was made by Ms. Maingot, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and

conclusions of law. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

Motion was made by Ms. Maingot, seconded by Dr. Platau to accept the recommended penalties. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

I. 2018-029249 Ares, Milton A

Mr. Ares was present, with Ms. Dagmar Llaudy present as counsel.

Ms. Rankin, Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Dr. Fennema to accept the recommended penalties. Upon vote, the motion passed unanimously.

m. 2018-040185 Cook, Mary Patricia

Ms. Cook was present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Dr. Fennema, seconded by Ms. Maingot to accept the recommended penalties. Upon vote, the motion passed unanimously.

n. 2018-040205 Curry, Gayle Ann

Ms. Curry was present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Dr. Fennema, seconded by Ms. Maingot to accept the recommended penalties with an amendment to extend the deadline to six months for payment of the fine and costs from the filing date of the final order. Upon vote, the motion passed unanimously.

o. 2018-045054 Breard & Associates, Inc.

Mr. Breard was present.

Ms. Dennis was recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Keegan to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Dr. Platau to continue. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

p. 2018-063863 Blair, Claudette R

Ms. Blair was not present.

Ms. Maingot and Mr. Dennis were recused.

Ms. Miller presented the case.

Motion was made by Ms. Keegan, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

Motion was made by Mr. Skup, seconded by Dr. Platau to accept the recommended penalties. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

q. 2019-002175 Doheny, Anthony P.

Mr. Doheney was present.

Ms. Maingot and Mr. Dennis were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Skup to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Rankin, seconded by Dr. Fennema to accept the recommended penalties. Upon vote, the motion passed unanimously.

r. 2018-063136 Beringer, Daphne D

Ms. Beringer was present.

Mr. Dennis and Ms. Maingot were recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Keegan to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Dr. Fennema, seconded by Ms. Keegan to accept the recommended penalties. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

a. Dubova, Aleksandra

VW 2020 – 115

Ms. Dubova was not present.

Ms. Maingot stated that she works at the same company as Ms. Dubova. Ms. Maingot also stated that she will remain fair and impartial. Motion was made by Dr. Platau, seconded by Ms. Rankin to deny the Petition for Variance or Waiver of Rule 61H1-27.001(5) and Rule 61H1-27.002(2)(c). Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

b. Heredia, Alyssa

VW 2020 – 112

Ms. Heredia was present

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to deny Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b). Upon vote, the motion passed unanimously.

4. Exams – Considerations

- a. Ciani, Michael

Mr. Ciani was present.

Motion was made by Dr. Platau, seconded by Ms. Keegan, to approve for conviction only. Upon vote, the motion passed unanimously.

- b. Cusack, Gary

Mr. Cusack was present.

Motion was made by Mr. Socorro, seconded by Dr. Platau, to approve for conviction only. Upon vote, the motion passed unanimously.

- c. LaRocca, Angelina

Ms. LaRocca was present.

Motion was made by Dr. Platau, seconded by Mr. Dennis, to approve for conviction only. Upon vote, the motion passed unanimously.

- d. Parker, Bryant

Mr. Parker was present.

Motion was made by Dr. Platau, seconded by Mr. Dennis, to approve for conviction only. Upon vote, the motion passed unanimously.

- e. Walkushi, Joshua

Mr. Walkushi was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for conviction only. Upon vote, the motion passed unanimously.

- f. Walters, Jamie

Ms. Walters was present.

Motion was made by Ms. Maingot, seconded by Mr. Dennis, to approve/ for conviction only. Upon vote, the motion passed with Dr. Fennema and Mr. Skup voting no.

5. Endorsement – Considerations

- a. Calamaro, Deborah

Ms. Calamaro was not present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to continue. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

- b. Freeman, James

Mr. Freeman was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve, for question four only. Upon vote, the motion passed with Dr. Platau voting no.

c. McGrath, Clinton

Mr. McGrath was present.

Motion was made by Ms. Maingot, seconded by Mr. Dennis, to approve questions one and five. Upon vote, the motion passed unanimously.

6. Maintenance & Reactivation – Null & Void

a. Trudel, Daniela

Ms. Trudel was present.

Motion was made by Ms. Rankin, seconded by Mr. Skup to approve the request for reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema voting no.

7. Maintenance & Reactivation – Voluntary Relinquishment

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to ratify list as presented. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

8. Reports

a. Prosecuting Attorney Report- Chief Attorney; Ms. Miller

Ms. Miller presents the monthly report and requests the board to allow her to continue with prosecuting year-old cases.

Motion made by Mr. Skup, seconded by Ms. Maingot to allow Ms. Miller to continue with prosecuting year-old cases. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

9. Committee Discussion

a. Education Advisory Minutes – September 22, 2020

Dr. Platau presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Keegan, seconded by Ms. Rankin to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously. Dr. Fennema was not present for this vote.

b. CPE Minutes – September 17, 2020

Ms. Rankin presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Skup, seconded by Ms. Maingot to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously. Dr. Fennema was not present for this vote.

10. Rules

a. October 2020 Board Memo

Ms. Munson presents the board memo for reference to talking points during the rules presentation.

b. Rules Report

Ms. Munson presents the October Rules Report.

- i. Rule 61H1-20.013 and .016
- ii. Rule 61H1-21.001
- iii. Rule 61H1-27.001
- iv. Rule 61H1-27.0041
- v. Rule 61H1-33.003
- vi. Rules 61H1-38.001
- vii. Rules 61H1-33.0035(1), 33.0035(2)(a), 33.0035(2)(b), and 33.0065
- viii. Rules 61H1-33.006
- ix. Null and Void – Rule 61H1-29.001/ Rule 61H1-29.003

Ms. Munson presents changes to Rule 61H1-29.003.

Motion was made by Ms. Maingot, seconded by Dr. Platau that the proposed Rule 61H1-29.003, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

x. Licensure by Endorsement: Rule 61H1-30.011

Ms. Munson presents changes to Rule 61H1-30.011.

Motion was made by Ms. Maingot, seconded by Dr. Platau that the proposed Rule 61H1-29.003, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

c. Auditor General Rules

Ms. Munson presents changes to Rule 61H1-20.0093 as outlined by changes to the Auditor General's Rules.

Motion was made by Ms. Maingot, seconded by Dr. Platau that the proposed Rule 61H1-29.003, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Dr. Fennema was not present for this vote.

d. Anti-Trust Update

Ms. Munson provides an update on a ruling on an Anti-Trust case.

11. Administration

a. Remarks from Executive Director

Mr. Scarborough presents the board with an update on board staff, technical issues facing the department, and potential issues- to include a backlog of digital correspondence, facing board staff due to the technical issues. He also presented an update in regard to consideration of examinations during COVID-19 restrictions.

b. Review of Non-Profit, For-Profit and Other Entities for October 1, 2018 through September 30, 2019 – FYI

This was an informational item

c. Board Memo Regarding Background Question Comparison

Mr. Scarborough presents the update to the Board in regard to background questions and highlighted the discrepancies between the PDF and WebApp versions of the applications. He also presented the board with a solution to resolve the discrepancies with outstanding applications.

d. Update from Board Member(s) serving on NASBA Committees

There were none at this time.

12. Florida Institute of Certified Public Accounting

Mr. Thames presents the board with updates from the FICPA in regard to legislative matters, disaster recovery and resiliency. He also provided the board an update about the upcoming newsletter.

Ms. Green presents the board with an update about COVID-19 policies in regard to their clients and communication during periods of technical difficulties.

13. Public Comments

There were none at this time.

14. Old Business

There were none at this time.

15. Other Business

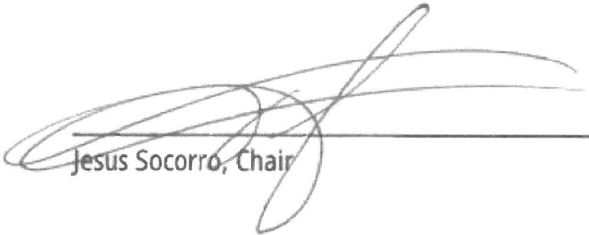
There were none at this time

16. Future Meetings

There were none at this time.

17. Adjourn

The meeting was adjourned at 2:13 p.m.



Jesus Socorro, Chair

Date 1/11/21